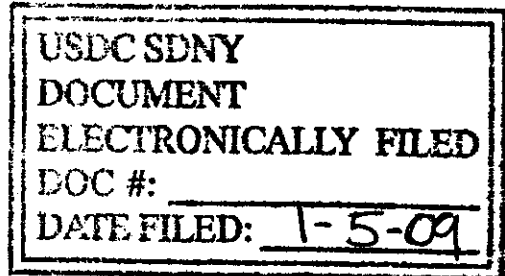


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



-----X
KINGSWAY FINANCIAL SERVICES,
INC., et al.,

Plaintiffs,

-against-

PRICEWATERHOUSE-COOPERS LLP,
et al.,

Defendants.

:

:

:

:

:

:

03 Civ. 5560 (RMB) (HBP)

OPINION
AND ORDER

-----X
PITMAN, United States Magistrate Judge:

I am currently drafting an opinion addressing Dore's application to compel the production of documents withheld by plaintiffs on the ground of privilege and would appreciate counsel's response to the following, specific question: prior to the letter from Dore's counsel dated November 26, 2008, did any party make an application to Judge Berman or to me, either formally or informally, seeking to compel the production of documents identified on plaintiffs' June 25, 2007 index of documents withheld on the ground of privilege. I note that the December 12, 2008 letter from Messrs. Golinkin and Reed states that the Outside Directors made such a motion on November 9, 2007. However, in support of this statement they cite only a November 9, 2007 letter from Mr. Liman to Mr. Ruvoldt; no appli-

cation to Judge Berman or myself is identified. I am not aware of any such application to Judge Berman or myself.

Counsel are directed not to submit further argument on the issue. All I seek is counsel's position on the issue of whether there was any application to the Court to compel production of the documents listed on plaintiffs' June 25, 2007 index prior to the letter from Dore's counsel dated November 26, 2008. If counsel claims that the application was made by letter, they are directed to attach the pertinent portion of the letter to their response. Counsel are directed to submit their responses to this specific question by fax no later than 5:00 p.m. on January 6, 2009.

Dated: New York, New York
January 5, 2009

SO ORDERED


HENRY PITMAN
United States Magistrate Judge

Copies transmitted to:

Harold J. Ruvoldt, Esq.
Nixon Peabody LLP
437 Madison Avenue
New York, New York 10022-7001

William R. Maguire, Esq.
Jeffrey M. Greilsheimer, Esq.
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, New York 10004

Scott Golinkin, Esq.
Scott O. Reed, Esq.
Reardon Golinkin and Reed
208 South LaSalle Street
Chicago, Illinois 60604